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കേരള സർക്കാർ
GOVERNMENT OF KERALA

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Part III

Kerala State Goods and Services Tax Department

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GOVERNMENT OF KERALA
2024



NOTIFICATION
(No.1/2024-VAT)

No. SGST/82/2023-C1-Part3.

22nd April 2024.

In exercise of the powers conferred by sub-section (2) of section 93A of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Commissioner of State Tax, hereby notifies the manner of submission of returns under Kerala Value Added Tax Rules, 2005 by the Oil Companies:

The Oil Companies may opt for the manner specified in item 1 or 2 hereunder for the submission of monthly returns under Kerala Value Added Tax Rules, 2005:

(1) Payment of tax through the e-Treasury Portal

(a) The Oil Company can opt to make 70% of the tax paid in the preceding month of the return period by the seventh of the month following the return period through the e-Treasury Portal following the instructions issued as per the Trade Circular No. 18/2023 of the Commissioner of State Tax. The dealer may also avail of the existing facility in KVATIS for the payment of tax under the KGST Act;

(b) While filing monthly returns, in Form No. 10 on or before the 15th, the Oil Company can claim exemption on the turnover in proportion to the tax amount already paid at the rate of 70% of the tax paid under the Acts in the preceding month of the return period.

or

(2) Alternate Online Filing Method for the return in Form No. 10

(a) The Oil Company can make 70% of the tax paid under the Legacy Acts in the preceding month of the return period by the seventh of the month following the return period through the e-Treasury Portal following the instructions issued as per the Trade Circular No. 18/2023 of the Commissioner of State Tax.

(b) The Oil Company shall make the remaining amount of tax payable through the e-Treasury Portal and the details of the challan as well as the return in Form 10 shall be emailed to the official email address of the Taxpayer Services Division on or before 15th of the month following the return period. On receipt of the e-mail, the assessing authority of the Taxpayer Services Division will acknowledge the receipt of the same.

2. This notification shall be deemed to have come into force on the 7th day of April, 2024.

Thiruvananthapuram.

(Sd.)
Commissioner.



Explanatory Note

The Government have decided to collect an amount not less than 70% of the tax paid under the Kerala General Sales Tax Act 1963, Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956 (hereinafter referred to as the Legacy Acts) by the Oil companies in the preceding month of the return period by the seventh of the month following the return period; and to extend the date of filing return and payment of the remaining tax under the Acts from the existing due date to the 15th of the month following such return period vide notification issued under G.O.(P) No. 49/2024/TAXES dated 27th March, 2024 and published as S.R.O. No. 343/2024 in the Kerala Gazette Extraordinary No. 1207 dated 30th March 2024, G.O.(P) No. 50/2024/TAXES dated 27th March, 2024 and published as S.R.O. No. 344/2024 in the Kerala Gazette Extraordinary No. 1208 dated 30th March 2024 and G.O.(P) No. 51/2024/TAXES dated 27th March, 2024 and published as S.R.O. No. 346/2024 in the Kerala Gazette Extraordinary No. 1210 dated 30th March 2024.

In the Kerala Value Added Tax Information System (KVATIS), there exists a facility for making payment of the tax under the Kerala General Sales Tax Act, 1963 in advance but there is no similar facility for making such payment under the Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956. The Government have accorded sanction for the development of a new software “Kerala Indirect Tax Information System (KITIS)” replacing the KVATIS system as per the G.O.(Rt) No. 95/2024/Taxes dtd 2-2-2024. But the new software is in the development stage.

As there exists no facility to make payment of tax under the Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956 through KVATIS in advance, it is imperative to allow a methodology to make such payment to implement the provisions of the notification referred above and to ensure the timely payment of tax to the state exchequer, which is the very essence of the notifications issued. Hence this notification.

